

MEDICAL RECORDS SALES TAX EXEMPTION

Prior Law

Iowa Code chapter 622 governs the Iowa Rules of Evidence. Section 622.10(5)(c) states that the release of medical records to a patient, a patient's legal representative or attorney, or an adverse party following the commencement of a civil action are exempt from sales tax. However, this exemption was not codified in Iowa Code section 423.3.

New Provisions

A new subsection of 423.3 exempts from sales tax the fees charged for the release of medical records as described in section 622.10.

Section Amended

Section 19 of 2012 Iowa Acts Senate File 2328 amends section 423.3, Code Supplement 2011 by adding new subsection 96.

Effective Date

July 1, 2012